



Hennepin County Open Book Discussion

October 27, 2024

Hennepin County



Current: Local Board of Appeal & Equalization Overview

Appearance Types

- 10 days notice of a change is required
 - “10 day window list”
 - A function of the notification requirements to taxpayers
- Appearance after communication with assessor
- Appearance without communication with assessor
 - The board may choose to request review by the assessor and to report back
 - Make a decision based on evidence presented by the owner
 - Vote to sustain the assessment to allow the owner to continue to the County Board of Appeal & Equalization

What the Local Board Can Do

- Reduce the value of a property
- Increase the value of a property – with due notification
- Sustain the value of a property (no change)
- Add improvements to the assessment roll
- Change the state classification of a property (does not include benefit programs)
- Add properties to the assessment roll

What the Local Board Cannot Do

- Change prior assessments
- Reduce the aggregate assessment of the jurisdiction by more than 1.00%
- The board cannot exempt property
- A member of the board cannot make changes to a property that they have a conflict of interest or financial interest in
- The board cannot grant special program status for programs requiring an application process, such as homestead, green acres, disabled veterans, disaster credit, etc.
- The board cannot grant changes benefiting a property owner who refuses entry by the assessor
- **The board cannot change an assessment after adjournment**

Open Book - Alternative

Open Book

- The governing body of a city has the authority to delegate appeals to the County Board of Appeal & Equalization
- The County Assessor must provide an alternative means of appeal referred to as “Open Book Meeting”
- A city council may choose to defer for a term or permanently
- Notice must be published of the proposed change, council resolution
- [M.S. 274.01, subd. 3](#)

County Objectives

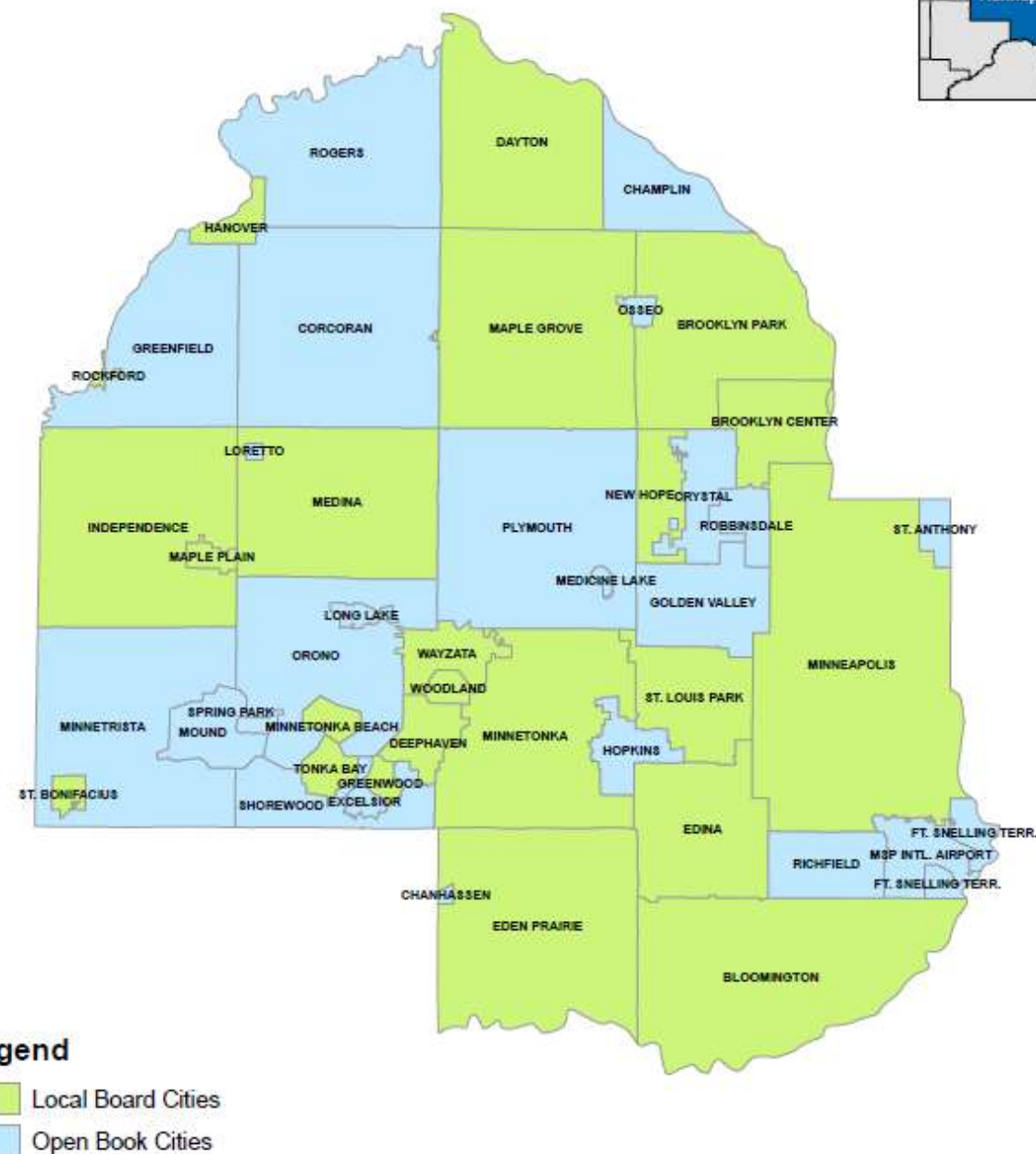
- Customer service, customer service, customer service
- Opportunity to explain, educate and resolve concerns related to property valuation and classification
- Separate valuation from taxes
- Review the property
- Greater flexibility, longer time frame to appeal, less formality
- Corrections to assessment may be legally made up until the adjournment of County Board of Appeal & Equalization in June

Open Book Schedule

- Monday, April 15, 4to 7 p.m. —Richfield City Hall, 6700 Portland Ave S, Richfield
- Wednesday, April 17, 8 a.m. to 7 p.m. —Plymouth City Hall, 3400 Plymouth Blvd, Plymouth
- Thursday, April 18, 4to 7 p.m. —Rogers Community Room, 21201 Memorial Dr, Rogers
- Wednesday, April 24, 4 to 7 p.m. —Mound Centennial Building, 5341 Maywood Rd, Mound
- Thursday, April 25, 8 a.m. to 7 p.m. —Golden Valley City Hall, 7800 Golden Valley Rd, Golden Valley
- 38 residential and 6 commercial attendees

Open Book/ Local Board Map

Hennepin County



County Board of Appeal & Equalization

County Board of Appeal & Equalization

To continue to the county board, a property must have appeared before the Local Board of Appeal and Equalization

Appointments must be requested from the Hennepin County Auditor by May 22

To schedule an appointment taxpayers may call 612-348-7050 or email countyvalueappeal@hennepin.us

- The County Board will convene on June 17
- The County Board meeting is in person at the Hennepin County Government Center

Resources

- [MN Statutes Section 274](#)
- [Board of Review and Equalization Handbook](#)
- [MN Property Tax Administrator's Manual](#)
 - [Module 8 – Assessment Review, Appeals/Equalization, and Correction](#)
- [Board of Appeal and Equalization Training](#)
- [Board of Appeal and Equalization MDOR](#)
- [Local Board and Record Form Instructions](#)

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